

**Balance Sheet**  
**Governmental Funds**  
*December 31, 2012*

	General	Roads	Capital Facilities Plan
<b>Assets and Outflows of Resources</b>			
Cash & Cash Equivalents	\$ 4,088,152	\$ 4,740,384	\$ -
Investments	7,758,782	4,969,865	6,268,772
Receivables, Net	962,721	940,603	34,567
Due from Other Funds	340,343	6,581	131,154
Interfund Loan Receivable	434,868	-	-
Due from Other Governmental Units	964,827	3,680,754	84,532
Inventories	870	-	-
Prepayments	55,284	18,921	-
Notes/Contracts Receivable	-	-	-
<b>Total Assets</b>	<b>\$ 14,605,847</b>	<b>\$ 14,357,108</b>	<b>\$ 6,519,025</b>
<b>Liabilities and Fund Balance</b>			
Liabilities:			
Accounts/Vouchers Payable	\$ 337,103	\$ 623,813	\$ -
Retainage Payable	171,891	-	-
Due to Other Funds	256,472	618,153	-
Interfund Loans payable	-	-	-
Due to Other Governmental Units	57,481	272	-
Accrued Employee Benefits	1,330,660	504,221	-
Unearned Revenue	217,536	-	-
Custodial Accounts	627,012	3,544	-
Deferred Revenue	822,829	876,932	-
<b>Total Liabilities</b>	<b>3,820,984</b>	<b>2,626,935</b>	<b>-</b>
<b>Fund Balances</b>			
Fund Balances:			
Nonspendable	56,154	18,921	-
Restricted	319,760	10,884,700	6,369,006
Restricted: Debt Service	-	-	-
Committed			
Assigned	30,134	826,552	150,019
Unassigned	10,378,815	-	-
<b>Total Fund Balances</b>	<b>10,784,863</b>	<b>11,730,173</b>	<b>6,519,025</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 14,605,847</b>	<b>\$ 14,357,108</b>	<b>\$ 6,519,025</b>

See Accompanying Notes to Financial Statements

**Balance Sheet**  
**Governmental Funds**  
*December 31, 2012*

	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets and Outflows of Resources</b>		
Cash & Cash Equivalents	\$ 2,434,509	\$ 11,263,045
Investments	7,122,247	26,119,666
Receivables, Net	198,390	2,136,281
Due from Other Funds	83,616	561,694
Interfund Loan Receivable	-	434,868
Due from Other Governmental Units	1,624,456	6,354,569
Inventories	-	870
Prepayments	80,645	154,850
Notes/Contracts Receivable	528,649	528,649
<b>Total Assets</b>	<b>\$ 12,072,512</b>	<b>\$ 47,554,492</b>
<b>Liabilities and Fund Balance</b>		
Liabilities:		
Accounts/Vouchers Payable	\$ 683,024	\$ 1,643,940
Retainage Payable	-	171,891
Due to Other Funds	39,829	914,454
Interfund Loans payable	332,771	332,771
Due to Other Governmental Units	156,392	214,145
Accrued Employee Benefits	434,074	2,268,955
Unearned Revenue	128,595	346,131
Custodial Accounts	44,922	675,478
Deferred Revenue	102,581	1,802,342
<b>Total Liabilities</b>	<b>1,922,188</b>	<b>8,370,107</b>
<b>Fund Balances</b>		
Fund Balances:		
Nonspendable	80,645	155,720
Restricted	6,828,503	24,401,969
Restricted: Debt Service	21,361	21,361
Committed	63,157	63,157
Assigned	3,156,658	4,163,363
Unassigned	-	10,378,815
<b>Total Fund Balances</b>	<b>10,150,324</b>	<b>39,184,385</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 12,072,512</b>	<b>\$ 47,554,492</b>

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